

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2009-015

May 7, 2009

Subject: United States Tax Court eFiling Pilot
Program

Cancel Date: Effective until further
notice

Introduction

The U.S. Tax Court announced the beginning of a pilot program on May 7, 2009 that allows eligible petitioners and practitioners to file documents with the court electronically. This Notice provides interim guidance to Chief Counsel attorneys engaged in Tax Court litigation on the court's eFiling pilot program. **Until further guidance is issued, Chief Counsel attorneys are NOT authorized to utilize eFiling.**

Background

In December 2005, the Tax Court issued Interim Rule 22A establishing a pilot program for electronic filing. See Tax Court Press Release dated December 12, 2005, available on the Tax Court's website at <http://www.ustaxcourt.gov>. During the development of procedures to permit electronic filing, the court adopted amendments to its Rules of Practice and Procedure permitting remote electronic access to the court's files for purposes of on-line viewing of documents filed with the court. See T.C. Rule 27(b); Chief Counsel Notice CC-2008-018, New Electronic Access to U.S. Tax Court Files (Sept. 10, 2008). Subsequently, the court adopted amendments to its Rules authorizing electronic service of case-related documents. See T.C. Rule 21(b)(1)(D); Chief Counsel Notice CC-2009-007, Electronic Service of U.S. Tax Court Case-Related Documents (Jan 15, 2009).

On Wednesday, May 6, 2009, the Tax Court began sending e-mails with the subject line "U.S. Tax Court Announces eFiling Pilot" to the registered petitioners and active practitioners on its rolls describing the eFiling pilot program. The pilot program is limited to the petitioners and practitioners in good standing who previously registered for remote electronic access to the court's files (eAccess) and consented to electronic service of case-related documents (eService). Under the pilot program, electronic filing is available in all cases first calendared for trial or hearing after August 31, 2009, and in all non-calendared cases. It is not available during the pilot program in cases that have been set for trial or hearing before September 1, 2009. Electronic filing is not available for documents requiring original signatures, including petitions and decision documents. Those documents must continue to be submitted in paper form.

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Procedure

Chief Counsel attorneys engaged in Tax Court litigation **may not** utilize eFiling at the present time. Counsel attorneys were instructed by Chief Counsel Notice 2009-007 not to make any election consenting to electronic service through the court's eAccess portal on its website, and to revoke any such consent that may previously have been given. The prohibition regarding consenting to electronic service is still in effect. Because Chief Counsel attorneys are not consenting to eService at this time, eFiling is not available under the terms of the court's pilot program announcement. Accordingly, pending further guidance, Chief Counsel attorneys are to continue to file and serve case-related documents with the Tax Court on paper.

Despite the availability of eFiling under the pilot program, we expect most Tax Court litigants to continue to file documents with the court on paper. The majority of Tax Court petitioners represent themselves before the court, and only a small number of individual petitioners have registered with the court for eAccess and consented to eService. Furthermore, because respondent's attorneys are not consenting to eService, petitioners and their representatives must continue to serve documents on respondent in paper form pursuant to T.C. Rule 21(b)(1)(D). We are continuing to receive service of documents by the court (as opposed to service by the parties) through bulk-electronic transmissions to the Docket, Records and User Fee Branch as described in Chief Counsel Notice 2009-007.

We have been working extensively with the court and information technology specialists to acquire the necessary equipment and establish protocols to enable us to fully participate in the court's eFiling program as soon as possible. We will be issuing further written guidance on Chief Counsel's utilization of the eFiling capability as well as conducting interactive video training on the program in the near future.

Any questions concerning the foregoing may be directed to George Bowden at 202-622-8019 or Richard Goldman at 202-622-8248.

 /s/
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